GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Section 172 of the Act – Due date of filing Annual Return - Removal of Difficulties - Extension of the last date for furnishing of annual return/reconciliation statement in FORM GSTR-9/FORM GSTR-9C for FY 2017-18 till 31.01.2020 –Orders- Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 55 **Dated: 17-02-2020.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. Order No. 10/2019-Central Tax (Removal of Difficulties), Department of Revenue, Ministry of Finance, Government of India, Dated:26-12-2019.
3. From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015/ROD/2019, dated: 20 -01-2020.

** ** **

ORDER:

WHEREAS, sub-section (1) of section 44 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Andhra Pradesh Goods and Services Tax Act, 2017, the Government of Andhra Pradesh , on recommendations of the Goods and Services Tax Council, hereby make the following Order, to remove the difficulties, namely:––

1. Short title.––This Order may be called the Andhra Pradesh Goods and Services Tax (Tenth Removal of Difficulties) Order, 2019.

2. In section 44 of the Andhra Pradesh Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word "31st December, 2019", the figures, letters and word "31st January, 2020" shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes &Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED BY ORDER//

SECTION OFFICER